



Form A-37

Consent Extending the Time for Assessment of Taxes

Rev. 6/94

Massachusetts
Department of
Revenue

See instructions. Please print or type.

Name of taxpayer(s)

Social Security number(s)

Street address (including apartment number or rural route)

Federal Identification number

City/Town

State

Zip

Pursuant to G.L. c. 62C, § 27 the above-named taxpayer and the Commissioner of Revenue hereby consent and agree as follows:

1. The Commissioner may assess the full amount of any tax or excise due from the above-named taxpayer(s) under the applicable provisions of General Laws, chapter _____, for the taxable period(s) _____ on or before _____.
2. During the extended period, the Commissioner of Revenue or an authorized agent may examine the books, papers, records, and other data of the above-named taxpayer(s).
3. This agreement will not reduce the period of time otherwise provided by law for making the assessment.
4. The period so extended by the Commissioner of Revenue and the above-named taxpayer(s) may be further extended by subsequent agreements in writing made before the expiration date of the time last extended.
5. Executing this agreement will extend the statute of limitations with respect to abatement claims where the abatement period has not expired before July 1, 1993.

Signature of taxpayer or authorized representative

Title and capacity as agent (see below)

Date

Spouse's signature, if filing jointly

Date

Signature of authorized DOR official

Date

Send three copies of this form with original signatures on each to:

Once the DOR authorized official has signed this form, a copy will be mailed to you.

Instructions

This consent may be executed by the taxpayer's attorney or agent, provided such action is authorized by a written Power of Attorney (Form M-2848). This consent may be executed by an officer of the taxpayer organization without a power of attorney provided he/she is empowered under state law to sign for the taxpayer. If a power of attorney form has not previously been filed, attach a completed Form M-2848, Power of Attorney. If a power of attorney form has been filed, you do not have to file another copy with the consent unless you are specifically asked to provide an additional copy.

If this consent is executed by the taxpayer's attorney or agent, such person must indicate next to his or her signature the capacity in which he or she represents the taxpayer:

- attorney (a member in good standing of the bar of the highest court of the jurisdiction indicated);

- C.P.A. or L.P.A. (duly qualified to practice as a certified or licensed public accountant in the jurisdiction indicated);
- enrolled agent (enrolled as an agent under the requirements of Treasury Department Circular No. 230);
- officer (a bona fide officer of the taxpayer organization);
- a full-time employee of the taxpayer;
- family member (a member of the taxpayer's immediate family, e.g., spouse, parent, child, brother or sister);
- type of fiduciary; or
- other (attach statement).

If this consent is executed with respect to a year for which a **joint return of a husband and wife** was filed, it must be signed by both spouses unless one spouse, acting under a power of attorney, signs as an agent for the other.